

FEDERAL IDENTIFICATION NUMBER:
35-1141586

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:

CORDRY-SWEETWATER CONSERVANCY DISTR

COUNTY:

BROWN COUNTY

ID: 7-7-51

(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: MARTHA ANDERSON

ADDRESS: 8377 CORDRY DRIVE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 933-2893

TITLE: BUSINESS ADMIN. MANAGER

DATE SIGNED: _____

CITY: NINEVEH

ZIP: 46164-9679

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY ID: 7-7-51

CASH UNITS ONLY

COUNTY: BROWN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$54,349.39	\$1,282,104.34	\$1,204,011.64	\$132,442.09	\$0.00	\$132,442.09
Total by Fund Type:	\$54,349.39	\$1,282,104.34	\$1,204,011.64	\$132,442.09	\$0.00	\$132,442.09
FUND TYPE: SPECIAL REVENUE						
120 COMMUNITY SERVICES	\$4,208.92	\$40,711.99	\$15,630.27	\$29,290.64	\$0.00	\$29,290.64
Total by Fund Type:	\$4,208.92	\$40,711.99	\$15,630.27	\$29,290.64	\$0.00	\$29,290.64
Subtotal All Funds:	\$58,558.31	\$1,322,816.33	\$1,219,641.91	\$161,732.73	\$0.00	\$161,732.73

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,322,816.33	\$1,219,641.91			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY ID: 7-7-51

CASH UNITS ONLY

COUNTY: BROWN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
110 WATER UTILITY-OPERATING	\$12,727.26	\$484,345.22	\$459,612.19	\$37,460.29	\$196,800.76	\$234,261.05
Total by Fund Type:	\$12,727.26	\$484,345.22	\$459,612.19	\$37,460.29	\$196,800.76	\$234,261.05

Subtotal All Funds:	\$12,727.26	\$484,345.22	\$459,612.19	\$37,460.29	\$196,800.76	\$234,261.05
----------------------------	--------------------	---------------------	---------------------	--------------------	---------------------	---------------------

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$484,345.22	\$459,612.19			

**CASH AND INVESTMENTS ON PART 4 ARE
196800.76! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
600	GENERAL PROPERTY TAXES	\$182,937.55
	Total for: TAXES	\$182,937.55
590	BUILDING AND PLANNING PERMITS	\$2,500.00
580	PERMITS, OTHER	\$1,230.00
585	PERMITS, OTHER	\$50.00
	Total for: LICENSES AND PERMITS	\$3,780.00
392	FED. GRANTS-DISASTER GRANTS	\$131,949.68
	Total for: INTERGOVERNMENTAL	\$131,949.68
520	RENTAL OF PROPERTY (RECREATION)	\$6,650.00
	Total for: CHARGES FOR SERVICES	\$6,650.00
530	CABLE TV FRANCHISE	\$2,448.49
550	MISCELLANEOUS REVENUE-OTHER	\$57,217.69
560	MISCELLANEOUS REVENUE-OTHER	\$103,619.50
570	MISCELLANEOUS REVENUE-OTHER	\$4,502.13
740	MISCELLANEOUS REVENUE-OTHER	\$26.50
	Total for: MISCELLANEOUS	\$167,814.31
500	NET PROCEEDS FROM BORROWINGS	\$613,805.79
540	REIMBURSEMENTS-OTHER	\$175,167.01
	Total for: OTHER FINANCING SOURCES	\$788,972.80
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,282,104.34
Fund:	<u>120 COMMUNITY SERVICES</u>	
700	OTHER TAXES	\$40,711.99
	Total for: TAXES	\$40,711.99
	TOTAL RECEIPTS FOR 120 COMMUNITY SERVICES	\$40,711.99
	Total Receipts:	\$1,322,816.33

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 7-7-51 PAGE: 1

COUNTY: BROWN COUNTY
UNIT NAME: CORDRY-SWEETWATER CONSERVANCY
DISTR

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$678,081.18
	SUPPLIES		\$87,051.41
	OTHER SERVICES AND CHARGES		\$224,657.63
	CAPITAL OUTLAY		\$81,259.99
	OTHER DISBURSEMENTS		\$132,961.43
	TOTAL		\$1,204,011.64

Fund:	120 COMMUNITY SERVICES		
	SUPPLIES		\$15,561.95
	OTHER SERVICES AND CHARGES		\$17.92
	OTHER DISBURSEMENTS		\$50.40
	TOTAL		\$15,630.27

TOTAL DISBURSEMENTS:			\$1,219,641.91
-----------------------------	--	--	-----------------------

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
110 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	142 METERED-RESIDENTIAL	\$444,085.56
	NO FUNCTION NEEDED	235 OTHER REVENUE	\$9,509.66
	NO FUNCTION NEEDED	471 OTHER REVENUE	\$750.00
	NO FUNCTION NEEDED	463 INTERDEPARTMENTAL RENTS	\$30,000.00
			\$484,345.22
Fund Total:			
Total REVENUES:			\$484,345.22

EXPENDITURES

	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	921 OFFICE SUPPLIES	\$1,926.83
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	601 PURCHASED WATER	\$116,795.21
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	150 MATERIALS AND SUPPLIES	\$8,083.43
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	346 METERS	\$6,407.70
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	415 WATER RESOURCE CONSERVATION EXPENSE	\$30,000.00
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	416 WATER RESOURCE CONSERVATION EXPENSE	\$16,000.00
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	240 MISCELLANEOUS	\$5,000.00
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	241 MISCELLANEOUS	\$4,800.00
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	396 MISCELLANEOUS	\$6,795.90
Expense Category Total:			\$195,809.07
	SOURCE OF SUPPLY/EXPENSE-MAINT	641 SUPPLIES AND EXPENSE	\$2,640.05
	SOURCE OF SUPPLY/EXPENSE-MAINT	642 REPAIRS	\$2,902.21
	SOURCE OF SUPPLY/EXPENSE-MAINT	924 INSURANCE-GENERAL LIABILITY	\$3,157.90
	SOURCE OF SUPPLY/EXPENSE-MAINT	925 INSURANCE-GENERAL LIABILITY	\$3,859.67
	SOURCE OF SUPPLY/EXPENSE-MAINT	650 MISCELLANEOUS	\$3,330.33
	SOURCE OF SUPPLY/EXPENSE-MAINT	651 MISCELLANEOUS	\$1,744.46
	SOURCE OF SUPPLY/EXPENSE-MAINT	923 MISCELLANEOUS	\$2,915.70
Expense Category Total:			\$20,550.32
	GENERAL CATEGORIES	934 ACCOUNTING AND COLLECTION LABOR	\$267.79
	GENERAL CATEGORIES	933 TRANSPORTATION EXPENSE	\$12,456.34
	GENERAL CATEGORIES	604 RENTS	\$6,650.00
	GENERAL CATEGORIES	303 MISCELLANEOUS	\$2,515.00
Expense Category Total:			\$21,889.13
Expense Category Total:	PUMPING-OPERATIONS	622 PURCHASED POWER	\$5,393.78
			\$5,393.78
Expense Category Total:	CUSTOMER ACCOUNTS	922 OFFICE SUPPLIES	\$4,596.80

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
110 WATER UTILITY-OPERATING	CUSTOMER ACCOUNTS	142 MISCELLANEOUS	\$1,921.26
	CUSTOMER ACCOUNTS	235 MISCELLANEOUS	\$3,245.00
	Expense Category Total:		\$9,763.06
	SALES EXPENSE	236 TAXES	\$27,802.03
	Expense Category Total:		\$27,802.03
	ADMINISTRATION AND GENERAL	640 METER READING LABOR	\$29,699.60
	ADMINISTRATION AND GENERAL	902 ACCOUNTING AND COLLECTION LABOR	\$3,000.00
	ADMINISTRATION AND GENERAL	919 SALARIES AND WAGES-EMPLOYEES	\$12,695.86
	ADMINISTRATION AND GENERAL	920 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$11,170.14
	ADMINISTRATION AND GENERAL	242 ADMINISTRATIVE AND GENERAL SALARIES	\$74,704.70
	ADMINISTRATION AND GENERAL	926 EMPLOYEE PENSIONS AND BENEFITS	\$42,102.22
	ADMINISTRATION AND GENERAL	166 INSURANCE-GENERAL LIABILITY	\$1,684.40
	ADMINISTRATION AND GENERAL	903 MISCELLANEOUS	\$695.25
	ADMINISTRATION AND GENERAL	930 MISCELLANEOUS	\$2,652.63
	Expense Category Total:		\$178,404.80
	Fund Total:		\$459,612.19
Total EXPENDITURES:			\$459,612.19

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		ROAD ACCOUNT	X XXX0469	\$0.00			\$29,290.64
		GENERAL	X XXX0451	\$0.00			\$132,442.09
		WATER	X XXX0477	\$0.00			\$37,460.29

Total CASH: **\$199,193.02**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
12/01/2008	110 WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXX0755	\$29,621.98	03/02/2009	2.07	\$29,621.98
12/01/2008	110 WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXX0763	\$88,865.99	03/02/2009	2.07	\$88,865.99
12/01/2008	110 WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXX0771	\$13,144.40	03/02/2009	2.07	\$13,144.40
12/01/2008	110 WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXX0789	\$65,168.39	03/02/2009	2.07	\$65,168.39

Total by Fund: **\$196,800.76**

Total INVESTMENTS: **\$196,800.76**

Total Cash and Investments: **\$395,993.78**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>OTHER REVENUE BONDS</u>	<u>OTHER LONG TERM DEBT</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$203,000.00	\$655,727.31
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$46,000.00	\$131,949.68
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$157,000.00	\$523,777.63
INTEREST PAID DURING 2008 (FULL YEAR)	\$9,800.00	\$8,395.92

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY

ID: 7-7-51

COUNTY: BROWN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
N/A	FEMA	FEMA	\$131,949.68	100 GENERAL	\$131,949.68	\$195,727.31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY

ID: 7-7-51

COUNTY: BROWN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: BROWN COUNTY
UNIT NAME: CORDRY-SWEETWATER CONSERVANCY

ID: 7-7-51
PAGE: 1

	<u>110 WATER UTILITY-OPERATING</u>
BALANCE, JANUARY 1	\$1,072.65
<u>ADDITIONS:</u>	
LAND	\$2,500.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$2,500.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$3,572.65</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY

ID: 7-7-51

COUNTY: BROWN COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: CORDRY-SWEETWATER CONSERVANCY DISTR
FOR THE FISCAL YEAR ENDING 2008

ID: 7-7-51
COUNTY: BROWN COUNTY

PAGE: 1

Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
TOTAL FOR ALL FUNDS:		<u>\$0.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CORDRY-SWEETWATER CONSERVANCY ID: 7-7-51

COUNTY: BROWN COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------